PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of Confirmation No.: 3142

Yoichi MATSUBARA et al Art Unit: 3744

S. N. 10/551,372 Examiner: Pettitt, John F

Filed: September 28, 2005

For: PULSE TUBE REFRIGERATOR

RESPONSE TO OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the office action dated October 27, 2009, for which a three month extension of time is requested to extend the period for response to April 27, 2010, please make the following amendments:

Specification amendments begin on page 2 of this document.

Claim amendments begin on page 3 of this document.

Remarks begin on page 6 of this document.